
MINISTRY OF HEALTH THIRD QUARTERLY REPORT 2020

Executive Summary

By the end of the third quarter of 2020, Ministry of Health has overspent its budget by VT115.0 million with VT 2,299.2million of expenditures ([Table 1](#)) and this marks 70% of its annual budget. This report presents expenditure by activity and detailing its payroll and operations spending accounts with budget and policy recommendation. Further improvements on planning and HR Management would lead to better budgets that are more reflective of the priority activities under MoH and decrease unplanned expenditures, pressurizing the budget. Some adjustments are also possible between payroll and operations and to cash flows on selected CoAs. Revenue collection in quarter three was short by VT16.6million to achieve its Q3 budget target. Eleven Virement were seen in this quarter.

Cabinet's Operations

Cabinet support has overspent its VT46.6million budget by VT2.3million in the third quarter. This first nine months has expended 80% of its annual allocated budget of VT61.3million ([Table 1](#)). This unit overspendings was derived from both the operations and payroll accounts. Operations major overspending was seen from Good will payment (VT5.2million), building repairs and maintenance (VT2.6million) and VAT by VT 0.6million. Payroll overspendings came mainly from Housing allowances (VT6.0million) and Leave expenses (VT1.1million) and gratuity allowances by VT1.0million ([Table 2](#)). [Figure 1](#) shows that both budget (82%) and expenditures (80%) share are skewed towards payroll.

Adjust cash flow requirements for MHAA Cabinet Support based on business plan and past quarter expenditures.

Executive Management and Corporate Service

This programme has overspent its Q3 budget by VT9.2million with a budget of VT250.2million. Broken-down, the overspending was from the corporate services which have overspent its budget by VT42.9million and marks 68% of its annual budget. Ministry executive and Health Sector Human Resource Development both underspent their Q3 budget placing annual budget spending at 74% and 64% respectively.

Ministry Executive, budget execution for both payroll and operations, shows that both budget (53%) and expenditures (65%) share is skewed more towards payroll. The Health sector Human Resource Development has both budget (78%) and expenditure (72%) share skewed towards payroll. Corporate services, too has seen its budget share skewed towards payroll with 68% with its expenditures share of 51%. ([Table 2](#)).

Reallocation of budget to chart of accounts, based on business plans and reprioritizing spending on essential operations.

Hospital Services

It can be seen that the largest expenditures over the second quarter remains under MHCA – Hospital Services, which is reflective of its budget. Hospital services was allocated with VT1, 129.5million and expended VT1, 208.1million which consume 67% of its VT1, 811.8million annual budget ([Table 1](#)). Further, the budget allocation and expenditure for Q3 are highly skewed towards the two national referral hospital with VCH underspending its Q3 budget of VT502.1million by VT3.6million and marks 75% of its annual budget while NPH overspending by VT61.8million which makes up 48% of its annual budget. Other overspending cost centre includes, Director Curative and Hospital services overspent its Q3 budget of VT121.2million by VT11.5million (81% of annual budget), Lenakel hospital overspent its VT86.0million budget by VT0.5million, and Hospital Referral of patient had overspent its VT30.1million budget by VT2.9million and Torba Hospital overspent by VT1.2million against its Q3 budget of VT20.5million ([Table 1](#)). Norsup Hospital had incurred savings of VT5.7million, The Doctors visitation cost centre too had underspent its Q3 budget by VT0.02million, Lolowai have underspent by VT0.8million and External medical support has unspent VT0.03million at the end of Q3.

[Table 2](#) shows the major overspending expenditures by the end of Q3. The major payroll overspending accounts includes permanent wages (VT134.9million) housing allowances (VT31.6million), Acting allowances (VT19.9million) and Overtime wages (VT10.2million). The major operations overspending accounts are Building repairs and maintenance (VT35.1million), VAT (VT32.6million), building renovations (VT14.0million) and building new (VT13.4million).

Significantly, some community health ([Table 1](#)) are spending under the hospital services incorrectly and therefore there is need to enforce improved expenditure coding to relevant cost centres and activities to allow for a better picture of finances at MoH.

All recruitments in this quarter too have lacked financial visa requests for proper financial checks to allow adequate budget available prior to recruitments. Temporary employment and a number of allowances appear to lack funding and budget for permanent wages have overspent. Offline liabilities continue to pose a significant challenge to the payroll.

It is recommended to put into place a process that requires regular (e.g. monthly) submission of salary related claims to allow for adequate planning and management of these by the HR and Finance Units at MoH. Record and report on outstanding allowances in a regular and timely manner. Cease all current and disallow all further 'off-book' employment at MoH. Ensure timely renewal of contracts, where necessary. Recruitments to comply with financial regulations 12.8 and submit Financial Visa request for payroll budget check. Start and complete the process of collecting and storing relevant HR data that will be necessary for planning purposes. Produce a HR plan to understand HR needs of all areas of MoH.

Community Health Services

Community Health Services is the second largest spending activity and have spent VT459.3million from its budgeted VT450.6million and this makes up 77% of its annual budget ([Table 1](#)). [Figure 1](#)

shows that the community health services budget is skewed more to payroll budget with 81% and 19% for operations. Further, payroll expenditures in Q3 consume 85% share of the budget and the remaining 15% by operations. Malampa Provincial Public Health and Sanma Provincial PH has larger expenditures of VT99.6million and VT99.5million respectively and is also reflective in their budget allocation ([Table 1](#)). Penama Provincial PH had underspent its VT84.5million budget by VT6.5million and Shefa Provincial PH too at the end of Q3 had incurred savings of VT3.7million from its VT81.7million budget. Tafea Provincial PH has gained large savings of VT8.0million from its Q3 budget of VT61.6million and Torba Provincial PH came under its Q3 budget of VT21.9million with only VT0.4million unspent.

It is recommended that recruitment and allowances be planned and reflected in the budget execution. Recruitments to comply with financial regulations 12.8 and submit Financial Visa request for payroll budget check.

Significantly, some Hospitals ([Table 1](#)) are spending under the community health services incorrectly, therefore there is need to enforce improved coding to relevant cost centres and activities to allow for a better picture of finances at MoH.

Public Health Services

Majority of public health programmes is donor funded (e.g. Global Fund funding for Malaria, TB and HIV). Public health has underspent its budget by VT0.7million and used 65% of its annual budget ([Table 1](#)). [Figure 1](#) shows that the budget is skewed towards payroll with 60% and expenditures too is skewed towards payroll with 71%. The operations had underspent its Q3 budget by VT8.1million while the payroll overspent its Q3 budget by VT7.3million. The large payroll overspending can be seen from permanent wages (VT2.5million), unbudgeted leave allowances (VT1.7million) and housing allowances (VT1.4million). Two larger underspending are seen under cost centres of Diseases surveillance & response (VT2.7million) and Nutrition (VT1.9million). Two large overspendings are seen under Reproductive Health & Family planning (VT2.1million) and EPI (1.2million) ([Table 1](#)).

Significantly, some corporate service and community health activities ([Table 1](#)) are spending under the Public health services incorrectly, therefore there is need to enforce improved coding to relevant cost centres and activities to allow for a better picture of finances at MoH. While it is identified that Permanent wages and provident fund have overspent their budget, financial visa request applications for recruitments to support payroll expenses is recommended.

Medical Supplies Stock

Medical supplies have overspent their budget in Q3 by VT16.9million and that marks 81% of its annual budget ([Table 1](#)). [Table 2](#) shows the major spending comprised of medicines suppliers (VT203.2million), VAT (VT15.5million), transport freight (VT7.5million) and permanent wages (VT7.3million).

It is recommended that planning to procure medicine supplies must align with budget planning. MoH did not budget adequately for VAT with an overspending by VT12.8 million. Given that VAT is a

fixed percentage of purchases, it should be possible to estimate it more accurately. However, a number of unbudgeted purchases may lead to unexpected VAT payments. Payroll activities such as permanent wages must be adequately budgeted and recruitment plans must be allocated with budget.

Virement

Table 3 shows eleven Virement altogether that occurred at the end of Q3. Six Virement were from operations into payroll and five of which were from various cost centre into the VCH cost centre payroll account and one into Planning and Administration cost centre payroll account to support the increased payroll costs. The remaining five Virement were amongst the payroll accounts to offset the overspendings and allow operations payment. It is important that allowances and recruitments are planned and are allocated budget to avoid pressures on operations commitments.

Revenue

MoH revenue budgeted at the end of year 2020 stands at VT70.0million. The forecasted revenue budget for the third quarter is VT52.5 million, which marks 75% of the total budgeted revenue for the Ministry of Health (Table 4). At the end of quarter three, the Ministry of Health collected VT35.8 million which reach its targeted quarter three budget with 68.3% and achieve 51% of its annual revenue budget.

Hospital fees makes up most of the revenue collected within MoH. At the end of the third quarter the Department of Health collected VT35.0million but unfortunately falls short by VT15.3million of its budget thus compliance needs to be strengthened.

Policy Implications

- Hospital and referral of Patients cost centre has also overspent its Q3 budget therefore while the spontaneous need to increase budget under this cost centre, it would be recommendable if the national referral policy could efficiently guide the referral system and the referral management to reduce financial burden.
- Recruitments to comply with financial regulations 12.8 and submit Financial Visa request for payroll budget check.
- Role Delineation policy for the equity and equality of resource allocation and further mobilisation of human resources and capital assets to upgrade healthcare at the provincial and community level that would increase appropriate treatment at each level of health service.

Conclusion

In Conclusion, at the end of September, MoH overspends its quarter two budget. In detail by program activities this quarter saw overspendings under Cabinet operations, Executive Management and Corporate Services and Health services. The activities that underspent includes Ministry executive, Health Sector Human resource development and Public health services. For the next budget, adjust cash flow profiles of expenditures adequately based on business plan. Further, reprioritise and reallocate funding across accounts based on business plans. Also, to ensure a healthy split between payroll and operations budgets that reflects the actual needs of the ministry in order for the ministry to operate most efficiently. Virements occurred mainly into payroll accounts to support payroll increased costs. Revenue collection at the end of Q3 falls short and only collected 68.3% of its Q3 budget and the main collection comes from the hospital patients' fees.

Appendix/ Annex

Table 1: Expenditure by Cost Centre Q3, 2020

Expenditures by Cost Centre, Q3 2020						
Code	Description	Q3 Budget	Total Expenditure	Under/(Over)	Annual Budget	% Of Annual Budget Spent
M07	Ministry of Health					
MHA	Cabinet Support					
60AA	Cabinet Operations	46,618,965	48,947,178	(2,328,213)	61,322,692	80%
60CA	Parliamentary Secretary MoH	-	(692)	692	-	
MHAA	Portfolio Management	46,618,965	48,946,486	(2,327,521)	61,322,692	80%
MHA	Cabinet Support	46,618,965	48,946,486	(2,327,521)	61,322,692	80%
MHB	Executive Management and Corporate Services					
60BA	Office of the Director General	14,787,960	13,545,040	1,242,920	18,200,975	74%
MHBA	Ministry Executive	14,787,960	13,545,040	1,242,920	18,200,975	74%
61VA	Planning & Administration	96,295,072	94,076,928	2,218,144	117,988,094	80%
61VH	Capital Projects	(17,141,653)	20,259,540	(37,401,193)	62,078,116	33%
61VY	Training & Professional Development	-	7,741,211	(7,741,211)	-	
MHBB	Corporate Services	79,153,419	122,077,679	(42,924,260)	180,066,210	68%
61RH	SHEFA Provincial Public Health	-	701,715	(701,715)	-	
61SB	Northern District Hospital	-	356,239	(356,239)	-	
61SF	Norsup Hospital	-	1,405,571	(1,405,571)	-	
61SJ	PENAMA Provincial Public Health	-	1,018,704	(1,018,704)	-	
61VY	Training & Professional Development	119,173,167	90,966,643	28,206,524	159,639,716	57%
61VZ	Vanuatu College of Nursing Education	37,113,589	29,392,884	7,720,705	46,415,065	63%
MHBC	Health Sector Human Resource Development	156,286,756	123,841,756	32,445,000	206,054,781	60%

MHB	Executive Management and Corporate Services	250,228,135	259,464,475	(9,236,340)	404,321,966	64%
MHC	Health Services					
61QA	Director - Curative & Hospital Services	121,254,986	132,841,748	(11,586,762)	164,341,861	81%
61QB	Doctors' visitations	5,303,400	5,281,554	21,846	7,032,600	75%
61QR	Hospital Referral of Patients	30,145,875	33,145,580	(2,999,705)	39,994,500	83%
61RB	Vila Central Hospital	502,082,320	498,400,059	3,682,261	660,220,641	75%
61RC	External Medical Support	1,289,997	1,257,663	32,334	1,720,000	73%
61RG	Lenakel Hospital	86,007,654	86,554,796	(547,142)	115,073,879	75%
61RH	SHEFA Provincial Public Health	-	1,838,368	(1,838,368)	-	
61RI	TAFEA Provincial Public Health	-	5,089,359	(5,089,359)	-	
61SB	Northern District Hospital	247,069,533	308,930,139	(61,860,606)	641,795,212	48%
61SD	Torba Hospital	20,501,731	21,728,699	(1,226,968)	27,111,565	80%
61SF	Norsup Hospital	76,730,455	70,932,030	5,798,425	102,373,192	69%
61SG	Lolowai Hospital	39,189,654	38,320,926	868,728	52,184,748	73%
61SJ	PENAMA Provincial Public Health	-	320,180	(320,180)	-	
61SK	MALAMPA Provincial Public Health	-	1,008,580	(1,008,580)	-	
61VA	Planning & Administration	-	2,491,720	(2,491,720)	-	
MHCA	Hospital Services	1,129,575,605	1,208,141,401	(78,565,796)	1,811,848,198	67%
61RB	Vila Central Hospital	-	2,414,794	(2,414,794)	-	
61RH	SHEFA Provincial Public Health	81,781,318	77,995,522	3,785,796	108,570,398	72%
61RI	TAFEA Provincial Public Health	61,636,994	53,633,929	8,003,065	81,307,480	66%
61SB	Northern District Hospital	-	1,037,235	(1,037,235)	-	
61SD	Torba Hospital	-	690,023	(690,023)	-	
61SF	Norsup Hospital	-	4,744,855	(4,744,855)	-	
61SG	Lolowai Hospital	-	1,162,182	(1,162,182)	-	
61SH	TORBA Provincial Public Health	21,890,183	21,481,990	408,193	29,828,839	72%
61SI	SANMA Provincial Public Health	98,713,978	99,521,691	(807,713)	131,711,804	76%
61SJ	PENAMA Provincial Public Health	84,582,274	77,988,261	6,594,013	111,133,672	70%
61SK	MALAMPA Provincial Public Health	102,044,801	99,582,625	2,462,176	137,837,792	72%
61VY	Training & Professional Development	-	19,111,114	(19,111,114)	-	
MHCB	Community Health Services	450,649,548	459,364,221	(8,714,673)	600,389,985	77%
61SB	Northern District Hospital	-	(35,000)	35,000	-	
61SJ	PENAMA Provincial Public Health	-	1,834,089	(1,834,089)	-	
61UA	Director of Public Health	13,703,407	13,561,797	141,610	16,092,833	84%
61UB	Health Promotion	13,831,675	12,788,336	1,043,339	34,386,971	37%
61UC	Malaria & Other Vector-Borne Diseases	7,571,253	8,192,888	(621,635)	9,977,264	82%
61UD	Nutrition	4,458,664	2,535,798	1,922,866	5,305,998	48%
61UE	NCD & Mental Health	3,926,649	3,173,997	752,652	5,593,323	57%
61UF	IMCI	4,896,754	4,256,448	640,306	5,896,952	72%
61UG	EPI	804,080	1,931,188	(1,127,108)	1,100,320	176%

61UH	TB/Leprosy	4,486,404	4,113,614	372,790	5,984,580	69%
61UI	Reproductive Health & Family Planning	1,087,321	3,279,191	(2,191,870)	3,026,810	108%
61UJ	STI & HIV/AIDS	2,957,945	2,255,756	702,189	3,971,674	57%
61UK	Environmental Health	8,662,666	6,175,453	2,487,213	10,571,844	58%
61UL	Neglected Tropical Diseases	1,463,655	1,957,112	(493,457)	1,951,956	100%
61UM	Disease Surveillance & Response	6,420,601	3,715,473	2,705,128	8,580,898	43%
61VA	Planning & Administration	-	2,838,306	(2,838,306)	-	
61VD	Medical Superintendent, Torba Health Services	-	951,183	(951,183)	-	
61VY	Training & Professional Development	-	10,858	(10,858)	-	
MHCC	Public Health Services	74,271,074	73,536,487	734,587	112,441,423	65%
61SD	Torba Hospital	-	1,342,084	(1,342,084)	-	
61VW	Management of Medical Supplies	28,138,324	26,991,342	1,146,982	33,887,094	80%
61VX	Purchase of Drugs	204,722,593	221,444,118	(16,721,525)	272,857,783	81%
MHCD	Medical Supplies Stock	232,860,917	249,777,544	(16,916,627)	306,744,877	81%
MHC	Health Services	1,887,357,144	1,990,819,653	(103,462,509)	2,831,424,483	70%
M07	Ministry of Health	2,184,204,244	2,299,230,614	(115,026,370)	3,297,069,141	70%
	Grand Total	2,184,204,244	2,299,230,614	(115,026,370)	3,297,069,141	70%

Table 2: Activity by Expenditure Q3, 2020

Activity Expenditures by Chart of Accounts, Q3 2020																	
		Portfolio Management		Ministry Executive		Corporate Services		Health Sector Human Resource Development		Hospital Services		Community Health Services		Public Health Services		Medical Supplies Stock	
		MHAA		MHBA		MHBB		MHBC		MHCA		MHCB		MHCC		MHCD	
Account	Description	Total	Budget	Total	Budget	Total	Budget	Total	Budget	Total	Budget	Total	Budget	Total	Budget	Total	Budget
	Personnel Expenses																
8AAA	Acting Allowances			317,756	292,306	1,492,886	-	341,057	-	19,906,548	-	2,962,415	-	1,093,445	-	72,980	-
8AAB	Responsibility Allowance							502,090	-	533,866	-	1,096,362	-	256,220	-		
8AAC	On-Call Allowance					-	2,139,478	1,563,469	49,547,065	23,956,134	24,973,322	1,958,866	10,910,102	-	338,115		
8AAD	Shift Allowance							328,265	271,805	2,999,929	-	374,870	-			28,842	-
8AAF	Family Allowance	59,214	-	72,680	105,231	383,570	336,718			9,182,038	8,198,253	4,791,462	5,138,606	563,224	403,363	227,240	192,926
8AAG	Gratuitie Allowances	1,023,061	-	645,935	-					83,461	-						
8AAH	Housing Allowances	6,005,292	-	696,396	1,139,982	3,762,580	1,973,075	1,511,100	1,578,495	69,283,919	37,623,106	20,021,619	19,863,797	3,552,298	2,104,614	917,700	789,232
8AAO	Other Allowances			30,000	-					1,213,598	137,868,674	-	4,381,213	184,530	1,232,844		
8AAP	Home Island Passage Allowances			47,607	-	63,712	-	21,750	-	274,620	-	61,202	-	91,408	-		
8AAS	Special Allowances							2,595	-	72,370	-	108,002	-	2,896	-		
8ASP	Provident Fund	1,312,825	1,173,032	253,606	259,872	2,242,764	1,345,609	3,143,688	4,915,219	30,453,707	31,140,962	14,005,280	13,230,945	1,738,318	1,635,786	297,115	257,507
8AWC	Contract Wages					104,000	-	2,636,887	-	1,136,751	-	288,208	-	200,000	-		
8AWD	Daily Rated Wages							45,000	-	1,532,116	-						
8AWL	Leave expense	1,137,302	-	664,350	-			2,958,798	-	890,763	-	-	-	1,726,832	-		
8AWO	Overtime Wages	139,500	-	267,427	-	2,335,434	-	420,849	-	10,246,469	-	1,711,199	-	1,049,052	-		
8AWP	Permanent Wages	29,282,778	29,325,836	5,755,142	6,099,214	52,315,317	31,164,154	75,845,900	73,061,768	742,476,295	607,484,349	342,727,481	310,345,279	41,512,179	38,920,288	7,325,336	6,244,783

PAYR	Payroll expenses	-	7,849,347	-	-	-	17,141,653	-	(7,724,487)	-	31,046,459	-	(1,000,000)	-	-	-	-
	Personnel Expenses	38,959,972	38,348,215	8,750,899	7,896,605	62,700,263	54,100,687	89,321,448	121,649,865	914,242,584	878,335,125	390,106,966	362,869,942	51,970,402	44,635,010	8,869,213	7,484,448
	Operating Expenses																
8CAB	Subsistence Allowances	-	207,000	15,000	2,165,000	900,000	3,709,500	4,005,000	167,000	5,630,635	13,034,227	8,183,026	21,180,128	1,579,500	4,341,670	230,000	60,000
8CAF	Food Allowances							9,932,594	9,177,300	1,504,093	146,781	466,739	841,300	49,050	171,250		
8CAW	Good Will Payment	5,239,310	-											9,750	-		
8CBI	International Accommodation									-	390,000						
8CBL	Local Accommodation			34,783	-	504,428	-	2,478,802	200,000	1,215,930	629,997	464,709	573,250	160,744	-		
8CCL	Local Courses							-	96,000	-	620,000	-	171,500				
8CEC	Consultants Fees							(12,157)	-	678,100	68,000	758,893	-				
8CES	Security Services	31,000	-			3,850,000	-	1,240,000	-	7,223,241	4,800,000	3,419,136	1,845,000				
8CET	Other Fees	428,400	-					40,760	8,851,078	626,779	-	43,732	-	58,501	30,000		
8CFO	Freight Fuel							-	-			-	18,000				
8CFS	Ship and Boat Fuel									589,269	499,200	734,506	2,059,740	17,400	-		
8CFV	Vehicles Fuel	79,130	623,997	173,022	113,200	580,895	230,200	487,031	384,000	4,118,317	4,207,690	3,450,837	5,178,778	569,982	1,162,503	258,303	165,204
8CGM	Mail Carriage Freight					-	43,500			289,508	331,908	32,798	192,000	-	50,000		
8CGR	Transport - Freight			805,614	-	292,708	163,303	18,600	-	2,070,718	2,197,400	1,077,623	2,373,667	338,800	637,166	7,547,606	1,997,500
8CGS	Storage - Freight									1,212,408	-			-	250,000	4,858,089	1,962,243
8CHD	Drug Distribution - Medical									-	68,000					-	7,032,500
8CHE	Equipment Hire Medical Treatment									339,130	-						
8CHI	International Medical Treatment									-	-			600,000	-		

8CHL	Local Medical Treatment									28,443,076	31,610,875	-	191,800				
8CHT	Other Medical Treatment									56,522	-						
8CHX	X-Rays - Medical Treatment									31,302	-						
8CIE	Equipment Hire					135,000	15,000			273,500	-	(12,300)	261,200	93,478	45,000		
8CIF	Facilities Hire					143,800	797,000	429,828	250,000	50,610	56,250	102,132	637,900	119,001	610,500	-	37,500
8CIV	Vehicles Hire	-	151,200			135,621	19,200	85,000	-	319,565	678,000	502,733	1,748,500	347,648	553,170		
8CJH	Hospitals Cleaning					83,478	-			11,820,152	23,067,632	540,140	540,640			20,000	-
8CJO	Office Cleaning	26,180	-	38,800	54,971	348,017	462,900	324,822	465,695	1,006,574	-	375,741	223,386	156,526	290,000	68,486	59,685
8CKD	Advertising - Communications			74,609	-	128,611	94,500			6,000	243,600	-	287,800	2,096,866	2,600,000		
8CKI	Internet and Satellite Communications													209,914	-		
8CKP	Postage - Communications	286,010	-			6,000	-			374,373	-						-
8CKR	Printing - Communications			253,687	-	838,731	2,017,160	710,969	506,000	3,716,529	6,012,816	3,580,125	1,472,997	1,461,375	2,981,200	99,777	91,500
8CKS	Stationery - Communications	31,892	408,953	14,774	152,642	1,038,286	800,060	524,207	315,756	5,973,667	6,656,016	3,068,065	4,321,059	727,740	1,353,145	194,411	99,259
8CKT	Telephone / Fax - Communications	26,088	200,000	62,379	634,000	741,701	2,763,300	260,816	249,200	3,783,236	4,578,500	1,347,615	2,083,472	527,377	762,800	138,939	150,003
8CLL	Leases - Land											364,000	239,600				
8CMC	Curriculum - Materials							28,130	6,086,340			-	-				
8CMG	General - Materials					575,550	-	107,261	-	766,805	1,567,524	1,278,430	1,743,800	458,451	659,500	349,285	-
8CMH	Hospitals - Materials					5,652	-			1,590,734	2,109,930	199,305	-				
8CMO	Office - Materials	136,491	-			996,853	-	407,615	-	784,948	-	208,292	-	346,621	-		

8CMS	Schools Materials									-	119,200	-	4,000				
8CNO	Office Rental											45,000	-				
8CNT	Other Rental					224,061	-	8,400	-	42,000	-	84,000	-				
8COC	Court Costs					5,073,976	-										
8COF	Refunds							41,700	-	616,310	-	151,674	-	97,753	-		
8COI	Incidentals	35,000	-	3,044	-	99,990	-	60,800	-	103,989	-	657,745	-	38,913	-	816,000	-
8COM	Medals											86,957	-				
8COO	International Organisation Fees					213,156	-			-	250,000			-	14,000		
8COP	Official Entertainment			149,779	110,000	1,933,667	2,149,500	941,214	768,550	578,506	2,427,500	1,295,162	4,065,633	588,443	1,070,690		
8COR	Recruitment Costs									-	31,500						
8COT	Termination Payment									2,991,277	-			198,285	-		
8COU	Uniforms					454,435	40,000	137,200	1,070,000	2,743,006	7,107,460	1,472,603	862,500			298,286	84,000
8CPE	Fees - Scholarships									233,119	-						
8CRB	Buildings Repairs & Maintenance	2,633,047	-	33,786	-	3,179,522	24,000	429,722	600,000	43,058,994	7,912,000	1,529,132	1,882,000	231,419	600,000	-	65,000
8CRE	Equipment Repairs & Maintenance			-	94,500	1,819	732,200	-	359,000	2,387,060	20,267,998	330,415	300,000	123,738	960,000	390,494	140,500
8CRH	Houses Repairs & Maintenance					231,740	-			222,596	-	198,191	-	20,000	-		
8CRM	Maintenance Contract			-	225,000					260,870	-						
8CRP	Road Plant Repairs and Maintenance									65,739	-	49,800	-				
8CRS	Ship Repair & Maintenance											42,436	-				
8CRV	Vehicles Repairs & Maintenance	(31,692)	-	113,124	129,000	189,609	150,000	383,355	1,380,000	5,375,817	2,784,650	2,979,379	5,845,772	589,076	1,275,000	487,503	337,500
8CRW	Vehicle Servicing															38,703	-

8CSD	Distribution Supplies	-	210,000							-	10,000	48,739	187,250			-	27,000
8CSF	Food - Suppliers					757,027	264,000	216,000	45,000	18,272,744	22,989,823	361,344	48,000				
8CSM	Medicines Suppliers									3,204,931	2,000	271,094	-	2,065,263	1,035,000	203,199,087	221,133,409
8CSO	Other Suppliers							(40,412)	-	279,283	-	602,933	-	375,553	-	120,820	-
8CSR	Rations Suppliers											29,565	-				
8CTI	International Travel	-	5,850,000	-	1,037,206			2,997,998	21,000	3,356,632	1,926,970	-	62,400				
8CTL	Local Travel	29,200	619,600	176,106	704,026	3,472,721	9,542,130	3,082,705	2,972,172	6,662,537	13,165,704	7,684,203	17,971,889	2,727,979	7,507,220	59,347	179,080
8CUC	Gas - Cooking Utilities					133,512	-	181,994	-	1,888,290	1,711,400	113,053	46,000	16,043	-		
8CUE	Electricity Utilities			23,634	-	7,369,678	13,954,500	274,904	-	30,846,069	50,350,444	4,452,492	3,640,325	865,737	-		
8CUL	Lighting Utilities									334,076	-	288,232	-				
8CU M	Gas - Medical Utilities					246,130	-			6,646,331	3,935,400	-	422,800	(195,974)	-		
8CU W	Water Utilities					167,882	1,350,000	274,064	-	5,131,635	7,143,000	423,384	419,500				
8CVF	Shelter/Temporary Housing									(90,818)	-						
8CZV	Value Added Tax	614,719	-	609,840	-	3,247,877	53,438	2,130,140	-	32,633,189	-	6,636,391	-	2,193,974	-	15,548,278	2,754,029
8EBN	Buildings - New									13,440,549	-	-	-				
8EBR	Buildings - Renovation					164,457	-			14,641,408	600,000	-	150,000				
8EEA	Equipment - Additional General			131,478	-	174,772	240,000			973,707	1,647,550	1,842,663	15,000	-	7,000	51,474	50,000
8EEC	Equipment - Computer			-	157,676	41,731	479,850	1,769,072	500,000	2,702,988	910,390	1,892,855	250,000	1,082,304	669,250	385,440	378,000
8EEP	Equipment - Photocopiers	421,739	-	231,304	31,500	-	48,000			1,220,537	151,500	43,474	100,000	149,561	-		
8EER	Equipment - Replacement General							77,391	-	66,652	-						
8EES	Equipment - Specialised					20,259,540	684,000			-	1,756,000	-	3,860,000				
8EET	Equipment - Computer Software Purchases									198,722	223,000			83,250	-		

8EFH	Furniture - Housing Furniture			371,107	-					173,914	-	228,767	-	347,831	-		
8EFO	Furniture - Office Furniture			-	1,282,634	-	2,278,300	-	172,800	364,896	1,377,145	151,721	60,000	38,213	-	69,348	92,000
8EIE	Infrastructure - Electricity									815,629	-	-	45,000				
8EIO	Infrastructure - Other					434,783	-	434,783	-	702,609	10,500	(8,413)	-			-	27,500
8EIW	Infrastructure - Water Supply									-	180,000	20,961	296,020				
8ESB	Ships and Boats Purchases											-	60,000				
8ERB	Roads and Bridges Purchases									6,257,303	-						
8EVA	Vehicle - Additional Vehicle			1,478,271	-					-	675,000	5,065,026	-			5,661,017	2,400,000
8EVR	Vehicle - Replacement															-	4,463,873
8FCB	Bank Charges															11,638	-
OVER	Overhead expenses	-	-	-	-	-	(18,052,809)	-	-	-	(2,000,000)	-	(1,000,000)	-	-	-	(18,410,816)
	Operating Expenses	9,986,514	8,270,750	4,794,141	6,891,355	59,377,416	25,052,732	34,520,308	34,636,891	293,898,817	251,240,480	69,257,255	87,779,606	21,566,085	29,636,064	240,908,331	225,376,469
	Total Expenditure	48,946,486	46,618,965	13,545,040	14,787,960	122,077,679	79,153,419	123,841,756	156,286,756	1,208,141,401	1,129,575,605	459,364,221	450,649,548	73,536,487	74,271,074	249,777,544	232,860,917

Table 3: Virement Q3, 2020

Virement, Q3 2020									
	Virement Out				Virement In				Amount
Month	Fund	Department	Activity	Account	Fund	Department	Activity	Account	
May	2	61RI	MHCB	PAYR	2	61RB	MHCA	PAYR	1,000,000
May	2	61VZ	MHBC	PAYR	2	61RB	MHCA	PAYR	3,500,000
May	2	61SB	MHCA	PAYR	2	61RB	MHCA	PAYR	10,658,408
June	2	61VH	MHBB	OVER	2	61VA	MHBB	PAYR	17,141,653
September	2	61VX	MHCD	OVER	2	61RB	MHCA	PAYR	18,410,816
September	2	61VA	MHBB	OVER	2	61RB	MHCA	PAYR	911,156
September	2	61SB	MHCA	OVER	2	61RB	MHCA	PAYR	2,000,000
September	2	61SK	MHCB	OVER	2	61RB	MHCA	PAYR	500,000
September	2	61SK	MHCB	OVER	2	61RB	MHCA	PAYR	500,000
September	2	61VZ	MHBC	PAYR	2	61RB	MHCA	PAYR	224,487
September	2	61VZ	MHBC	PAYR	2	61RB	MHCA	PAYR	4,000,000

Table 4: Revenue Collection, Q3 2020

Revenue Collection Q3						
Account	Description	Revenue Q3	Budget Q3	Over/(Under)	Annual Budget	% of Annual Revenue Collected
	Revenue					
7NFH	Hospital Fees	35,005,492	50,380,747	(15,375,255)	67,171,601	52%
7NFT	Training Fees	803,565	2,098,800	(1,295,235)	2,798,400	29%
7NIO	Other Fines	5,550	22,500	(16,950)	30,000	19%
7NOR	Rents & Leases Recoveries	34,782	0	34,782	0	
7TVA	Value Added Tax	0	0	-	0	
	Revenue	35,849,389	52,502,047	(16,652,658)	70,000,001	51%
	Total Revenue and Receipts	35,849,389	52,502,047	(16,652,658)	70,000,001	51%

Figure 1: Payroll versus Operations Budget and Expenditure Shares by Activity, Q3 2020

